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In the Claims:

Claim 1 (canceled).

Claim 2 (currently amended). An assembly ~~according to claim 1~~ for a vehicle having a tailgate, the assembly comprising a plate for attachment to the tailgate and having an upper and a pair of side edges when attached to the tailgate with the tailgate in a closed position, a panel which has an edge along which said panel is hingedly connected to said upper edge of said plate for serving as an alternative tailgate, wherein said plate upper edge has a length which is substantially equal to a length of said alternative tailgate panel edge, and a pair of side panels hingedly connected to said side edges respectively of said plate whereby, with the side panels vertically disposed, the alternative tailgate panel is hingedly movable while the tailgate is in a horizontal position between a closed position wherein the alternative tailgate panel is vertical and an open position wherein the alternative tailgate panel forms an angle of about 180 degrees with the tailgate, the assembly further comprising a pair of cables connected to said alternative tailgate panel and attachable to the vehicle for deploying said alternative tailgate panel in an the open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position.

Claim 3 (currently amended). An assembly ~~according to claim 2~~ for a vehicle having a tailgate, the assembly comprising a plate for attachment to the tailgate and having an upper and a pair of side edges when attached to the tailgate with the tailgate in a closed position, a panel hingedly connected to said upper edge of said plate for serving as an alternative tailgate, at least one side panel hingedly connected to one of said side

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edges of said plate, and a pair of cables connected to said alternative tailgate panel and attachable to the vehicle for deploying said alternative tailgate panel in an open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position, the assembly further comprising at least one cavity in a side edge of said alternative tailgate panel for storing at least one of said cables.

Claim 4 (currently amended). An assembly according to claim 2 further comprising at least one clip on ~~said~~ at least one of said side panels panel for receiving ~~said a~~ respective one of said cables cable for maintaining position of said at least one side panel.

Claim 5 (currently amended). An assembly according to claim 2 ~~+~~ further comprising a fastener for detachably attaching said alternative tailgate panel to ~~said~~ at least one of said side panels panel.

Claim 6 (canceled).

Claim 6 (canceled).

Claim 7 (currently amended). An assembly according to claim 2 ~~+~~ further comprising a clip for releasably attaching a rear edge of ~~said~~ at least one of said side panels panel to said alternative tailgate panel.

Claim 8 (currently amended). An assembly according to claim 2 ~~+~~ wherein said plate is detachably attached to the tailgate.

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Claim 9 (currently amended). An assembly according to claim 2 + wherein said plate is attached to the inner surface of the tailgate.

Claim 10 (canceled).

Claim 11 (previously presented). An assembly according to claim 13 further comprising a plate for attachment to the tailgate, said alternative tailgate panel and said at least one side panel being hingedly connected to said plate.

Claim 12 (previously presented). An assembly according to claim 13 wherein said deploying means comprises a pair of cables connected to said alternative tailgate panel and attachable to the vehicle and at least one cavity in a side edge of said alternative tailgate panel for storing at least one of said cables.

Claim 13 (previously presented). An assembly for a vehicle having a tailgate which has an upper and a pair of side edges when the tailgate is in a closed position, the assembly comprising a panel which serves as an alternative tailgate, at least one side panel, and means for hingedly connecting said alternative tailgate panel to the upper edge of the tailgate, means for deploying said alternative tailgate panel to an open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position, means for hingedly connecting said at least one side panel to one of the side edges of the tailgate, and at least one light fixture on said alternative tailgate panel and positioned for viewing when said alternative tailgate panel is in either an open or a closed position.

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Claim 14 (previously presented). An assembly according to claim 13 further comprising a clip for releasably attaching a rear edge of said at least one side panel to said alternative tailgate panel.

Claim 15 (previously presented). An assembly according to claim 13 further comprising a fastener for detachably attaching said alternative tailgate panel to said at least one side panel.

Claim 16 (canceled).

Claim 17 (canceled).

Claim 18 (currently amended). An assembly according to claim ~~2~~ ~~24~~ further comprising at least one light fixture on said alternative tailgate panel and positioned for viewing when said alternative tailgate panel is in either an open or a closed position.

Claim 19 (canceled).

Claim 20 (currently amended). An assembly according to claim ~~5~~ ~~16~~ further comprising at least one clip on said at least one side panel for receiving said respective cable for maintaining position of said at least one side panel.

Claim 21 (currently amended). An assembly according to claim ~~2~~ ~~1~~ wherein the assembly is composed of aluminum.

Claim 22 (currently amended). An assembly according to claim ~~3~~ ~~1~~ further comprising at least one light fixture on said alternative tailgate panel and positioned for viewing when said

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alternative tailgate panel is in either an open or a closed position.

Claim 23 (currently amended). An assembly according to claim 3 \pm wherein two of said side panel are hingedly connected to said side edges respectively of said plate.

Claim 24 (canceled).